March 31, 2004

MAIL STOP PATENT APPLICATION
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

> Re: Application of Masatomo SHIBATA
> III-V NITRIDE SEMICONDUCTOR SUBSTRATE AND ITS PRODUCTION
> METHOD
> **Assignee: HITACHI CABLE, LTD.**
> Our Ref. Q80822

Dear Sir:

Attached hereto is the application identified above comprising 50 sheets of the specification, including the claims and abstract, 9 sheets of drawings (Figures 1-11), a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney. Also enclosed is an Information Disclosure Statement and PTO/SB/08 A & B (modified).

The Government filing fee is calculated as follows:

Total claims	45	- 20	=	25	x	$18.00 =	$450.00
Independent claims	16	- 3	=	13	x	$86.00 =	$1,118.00
Base Fee							$770.00

TOTAL FILING FEE	**$2,338.00**
Recordation of Assignment	$40.00
TOTAL FEE	**$,2378.00**

Checks for the statutory filing fee of $2,338.00 and Assignment recordation fee of $40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Sughrue
SUGHRUE MION, PLLC

Priority is claimed from:

Country	Application No	Filing Date
Japan	2003-304078	August 28, 2003
Japan	2003-356699	October 16, 2003

The priority documents are enclosed herewith.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

By: _____
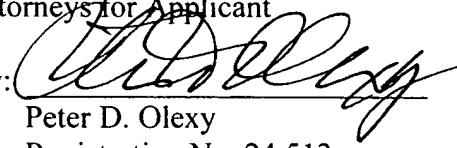
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WASHINGTON OFFICE
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CUSTOMER NUMBER